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ABSTRACT

The fiscal patterns of individual states during the 1977-78 and 1978-79 school years are described in this report. The data include the types and relative importance of state and local revenue sources, measures of total expenditure levels and tax burdens, and data particular to educational finance at the elementary and secondary levels. The presentation and discussion of the data are divided into four major sections: state and local revenues, state and local expenditures, equity of tax burdens, and elementary and secondary finances. Maps and charts display the data graphically, including state rankings on several major data items. Among the findings resulting from the data analysis are that (1) general revenue levels, measured on a per capita basis, vary from state to state; (2) states generally use similar proportions of their expenditures for education; (3) the tax burden on low income households is greater than that on high income households, and the degree of regressivity varies widely among the states; (4) property tax assessment practices vary both within and among jurisdictions; and (5) states differ in per pupil expenditures, pupil-teacher ratios, teacher salary levels, and sources of educational support. (Author/PGD)

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WORKING PAPERS IN EDUCATION FINANCE

Working Paper No. 35

# REVENUES, EXPENDITURES AND TAX BURDENS A COMPARISON OF THE FIFTY STATES

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## INTRODUCTION

The 1980s will continue to be an era of significant change in the fiscal environment for federal, state and local governments. Two major phenomena that will affect government finances are a strong public desire for fiscal restraint and the probability of continued inflation. These two factors will cause governments to question their role and capacity in levying taxes and providing services. As they question the roles of their states, decisionmakers also begin to question how their states compare to others in terms of certain fiscal characteristics such as revenues, expenditures and tax burdens.

The purpose of this report is to provide legislators, educators and other interested persons with information on the fiscal patterns of individual states. These data include the types and relative importance of state and local revenue sources, measures of total expenditure levels and tax burdens as well as data particular to elementary/secondary education finances. The focus in our report is on this component of the state/local public sector.

The data are presented in Charts I-IV for individual states grouped within eight regional areas. Selected items from these charts are also presented in Maps 1-9 of the 50 states. The maps allow for a quick comparison of the states and regions in broad ranges of certain key factors. Most of the data presented are for the 1977-78 and 1978-79 school years in order to be consistent.

The data are from the most current publications available. Yet for some factors, this means 1977-78 data. Each chapter is set up so that the majority of data is consistent, i.e., the same year. Although the level of these factors will change with more current data, the pattern among states is not likely to change over time except under extreme circumstances, such as California's experience with Proposition 13.

The presentation and discussion of the data are divided into four major sections: state and local revenues, state and local expenditures, equity of tax burdens and elementary/secondary finances. This provides an overall picture of the states' taxing and spending patterns as well as the specifics for elementary/secondary education. Rankings of the states are provided for several major data items.

## I. STATE-LOCAL REVENUES

The data in Chart I provide broad measures of the level of public spending in the states. The total amount of revenues available

per person is indicated; this includes own-source revenues as well as federal intergovernmental aid. The nationwide average is approximately $1,450 per capita. There is little variation among the states in this total revenue, with the exception of states in the Far West region. Their revenues tend to be higher than other regions and slightly more from own-sources as opposed to federal aid. These own-sources include state and local tax revenues, as well as user charges where they are applicable.

When revenues are measured in terms of state-local taxes per capita, the Far West region is also higher. The overall range in this statistic is from $566 per capita in Alabama to $1,871 for residents in Alaska. Most of the states are close to the national average of $888, with the exception of those in the Southeast, which is far below the average, and the Far West, which is far above the average. The Southeastern states raise around $650 per capita while those in the Far West raise approximately $1,160 per capita. One likely reason for this variation is the significant difference in the cost of living in both the public and private sector of these regions.

Costs of living are usually positively related to income levels. One way to compare state and local revenues, which avoids problems inherent in per capita comparisons, is in relation to personal income. One column of data in Chart I shows tax revenues per $1,000 of personal income. This statistic is a measure of the effort made by states in relation to the ability of their residents to pay for the provision of public services.

The ability to pay, or per capita income, is generally viewed as a comprehensive measure of a state's fiscal capacity. These data indicate most states lie fairly close to the national average of $128 for every $1,000 of personal income. This denotes a fairly stable tendency for state residents to allocate earned income to the public sector. Alaska and New York remain very far above this level, at $175 per capita. Map 1 shows that very few states raise revenues of less than $100 or more than $150 per $1,000 of personal income. The wide difference in per capita terms noted earlier between the Southeast and Far West regions is reduced when revenues are measured in terms of income.

One facet of the state-local revenue picture about which the states differ significantly is their relative reliance on particular tax sources. For example, the percent of total tax revenues generated by sales taxes ranges from 8.6 percent in Delaware to 54.5 percent in the state of Washington. On the other hand, Delaware relies to the highest extent on individual and corporate income taxes, with 43 percent of all revenues coming from those sources. In South Dakota less than 1 percent of all revenues come from income taxes. The largest tax source for each state is shown in Map 2. Generally, Northern states rely more heavily on property taxes, while Southern states use sales taxes more often. These patterns of state revenue generation have

developed historically through a complex interaction of political and economic factors; however, these patterns have a great deal to do with both the revenue raising capabilities of the states and the equity of the state-local tax burden.

## II. STATE-LOCAL EXPENDITURES

Data on 1978-79 expenditures of state and local governments are presented in Chart II. These expenditures include education, social services, transportation, public safety, environment and housing, as well as general administration expenses. Nationally, per capita expenditures were equal to $1,735. There are a few states in the Northeast that spend significantly more than this, such as Massachusetts and New York. Figures for these states reflect either a traditional emphasis on the public sector or higher costs in providing services, or both. States in the Far West, again, are very high on per capita expenditures, ranging from $1,984 in California to $5,084 in Alaska.

Per capita expenditures on education are also shown in Chart II. These include expenditures for local schools and institutions of higher education. The only patterns that emerge from this data indicate that the Rocky Mountain region tends to spend more per capita on education than other regions, while the Southeastern region tends to spend less. For example, Wyoming spends $762 per capita in its education sector while $426 per capita is spent by Arkansas on education. These differences, however, should always be viewed in relation to differences in the cost of providing services. Education expenditures are generally a constant portion of total expenditures, being between 30 and 35 percent of total expenditures for most states.

## III. EQUITY OF TAX BURDEN

There are numerous ways to assess the equity of a state's tax system. One way is to examine the burden of taxation for individuals with different incomes. Another way is to examine the structural aspects of the tax system. Aspects of both of these can be discussed using the figures presented in Chart III.

The amount of total income used to pay state and local taxes by households with incomes of $5-6,000 was approximately 14 percent for the nation as a whole. Among the states, this burden ranges from around 10 percent for residents of Delaware to almost 30 percent for Alaska residents. Generally, as income increases, the burden of state/local taxes decreases. On average, households with incomes of $20-25,000 paid 10 percent of income as taxes.

Among the states, this figure ranged from 7 to 19 percent.

A crude way of measuring the equity of the distribution of these tax burdens is to divide the percentage paid by households in the low-income bracket ($5-6,000) by that paid in the higher-income bracket ($20-25,000). Using this indicator, all states have regressive state-local tax burdens. That is, a larger percentage of total income is used to pay taxes by lower income households than by higher income households.

When the states are ranked according to this index, Minnesota is the least regressive. The index for each state is used in Map 3. In a recent study of the equity of state-local taxes, Phares notes that above average utilization of a state income tax contributes significantly to the equity of these tax burdens; Minnesota is above average in its utilization. The states in the Southwest and Far West have relatively more regressive tax burdens than other states. This is primarily due to much heavier reliance on sales taxes as a source of revenue, and, in several states in these regions, the lack of income taxes for any state-local revenues.

The equity of a state's tax system is also affected by administrative aspects such as property tax assessment practices. Property taxes are primarily used for local financing of public schools and suffer a long tradition as an unpopular tax source. This is partially due to inadequate or inequitable assessment practices. One measure of this is intra-area dispersion. This indicates the amount of variation in assessing similar types of property within the same taxing jurisdiction. The higher the percentage presented, the greater the variation within taxing jurisdictions in assessments from the median. Some states, such as Pennsylvania and Montana have significant dispersions, approximately 40 percent in local assessments. The states that rank highest, or have the least dispersion, include Connecticut and Wisconsin. The value for each state is mapped into narrow ranges in Map 4; this map indicates that states in the Midwest and Southeast regions have relatively high intra-area dispersions.

The second measure of tax assessment practices indicates the variation between jurisdictions, on the inter-area dispersion. Some states may have fairly uniform practices within taxing jurisdictions but have significant variation in assessments for houses in different jurisdictions. Indeed, Connecticut and Wisconsin are ranked 1 and 2 respectively on uniformity within jurisdictions, but drop to 27 and 48 when ranked on assessment uniformity among jurisdictions. This data is also shown in Map 5; the regional patterns are significantly different. To gauge the impact of either type of assessment inequity on the overall equity of tax burdens, this information must be linked with the state's relative reliance on the property tax, its state equalization aid and the use of circuit breaker programs that reduce the property tax burden for individuals with certain characteristics.

## IV. ELEMENTARY/SECONDARY FINANCING

The financing of local schools is a major part of the entire state-local public sector. The data in Chart IV present information pertinent to elementary/secondary finances. The level of per pupil expenditures in 1978-79 ranges from $1,301 in Arkansas to $3,943 in Alaska. There is a slight tendency for the Northeastern and Mideastern regions to have higher expenditure levels than other regions. This can be seen by the ranking on this factor as shown in the chart and in Map 6.

The states with higher expenditures, in the North and Mideast, also have somewhat higher teacher salaries and lower pupil/teacher ratios. The Northeast and Mideastern states exhibit pupil-teacher ratios ranging from around 16 to 19. Their teacher salaries are generally greater than other regions of the country, except the Far West states. These states, such as California, have high salaries as well as high pupil-teacher ratios.

The composition of revenue sources used to finance these expenditures is displayed in Chart IV. Data indicate the percent of school districts' total receipts that are directly from federal and state governments as well as their own tax and non-tax sources. There is significant variation in the relative importance of these revenue sources among the states.

In general, the average federal role in financing is low, approximately 9 percent. The Southeastern states, however, receive relatively more federal support. The proportion of funds received from the federal government ranges from about 9 percent for West Virginia to as much as 20 percent for Mississippi. These states also have an above average reliance on state intergovernmental aid.

One state, Hawaii, provides 100 percent of the total state/local tax revenues. Two states, Kentucky and West Virginia, supply over 60 percent of total school revenues to the districts. This is compared to the national state share of approximately 43 percent; the range among all the states is from approximately 6 percent in New Hampshire to 65 percent in New Mexico. A strong trend witnessed during the seventies is an expanded role of the state in financing local schools. The result is illustrated in Map 7; virtually one-half of the states are the largest contributor to the financing of schools. States are also grouped by their percentage of state revenues for schools in Map 8.

The converse of a strong state role is a lower role for local tax sources. The states vary in their reliance on these revenues for local schools. The extreme, of course, is Hawaii which has full state assumption for the financing of schools. On the other hand,

New Hampshire relies on local tax revenues for approximately 82 percent of its total receipts. The only regional pattern that appears is a somewhat higher reliance on local tax revenues in the Northeast region.

The equity of school finance systems is illustrated by data in Chart IV. These data indicate the degree of inequality in per pupil expenditures within the state. Interest in this dispersion has increased due to court decisions that have focused on the variation in per pupil spending among the school districts of states.

The larger the coefficient of variation, the more variation in expenditures among the states' school districts. The coefficient of variation can be interpreted as follows: approximately two-thirds of the state's pupils are enrolled in districts with the indicated percentage more or less than statewide average revenues per pupil. The highest ranking states, those with the lowest variation, include Iowa, Nevada and West Virginia. These data are for expenditures in the 1977 school year and therefore do not reflect changes in school aid and its impact since that time.

## V. SUMMARY

The following items summarize this discussion of state and local revenues and expenditures.

- State-local total general revenue levels differ somewhat among the states when measured in per capita terms. The percentage of such revenues coming from the federal government also varies somewhat among the states.

- State-local tax revenues account for a large proportion of total general revenues. When such revenues are evaluated in per capita terms, there is a wide variation among the states. When such revenues are evaluated in terms of the income levels of states, there is not such a wide variation among the states. States are generally making similar efforts to raise state and local revenues although states in the Southeast region make less than average effort while states in the Far West region make greater than average effort.

- State-local revenues are derived from different tax bases in the states. Southern states generally rely more heavily on sales taxes while Northern states rely more heavily on property taxes.

- States generally use similar proportions of their expenditures for education.

- The state-local tax burden on low income households is greater than that on high income households in every state. The degree of regressivity varies widely among the states.

- Property tax assessment practices vary both within jurisdictions and among them. Generally states in the Far West region are relatively better in assessment practices than states in other regions.

- States vary in their per pupil expenditures, pupil to teacher ratios, average teacher salary levels, sources of support for elementary/secondary education, and in the within-state variation among school districts in per pupil expenditures. States in the New England, Mideast and Plains regions generally have lower pupil to teacher ratios. States in the Southeast region have relatively lower salaries while states in the Far West region have generally higher salaries than average. States in the Southeast and Far West regions provide a relatively greater share of school support. Equity of per pupil expenditures is not a function of region nor of any other variable discussed.

## DATA SOURCES


(a) Advisory Commission on Intergovernmental Relations. "Significant Features of Fiscal Federal Federalism," 1979-80 edition, Table 42. Washington, D. C. October 1980.

(b) _____. "Significant Features of Fiscal Federalism," 1979-80 edition, Table 48. Washington, D. C. October 1980.

(c) U.S. Department of Commerce, Bureau of the Census. Governmental Finances in 1977-78, GF78, No. 5, Table 25, 1977-78 data. February 1980.

(d) Quindry, Kenneth E. and Niles Schoening. State and Local Tax Performance 1978. Southern Regional Education Board, 1980, Table 13, 1978 data.

(e) U.S. Department of Commerce, Bureau of the Census. Governmental Finances in 1978-79, GF79, No. 5, Table 24, 1978-79 data. October 1980.

(f) Phares, Donald. Who Pays State and Local Taxes? Oelgeschlager, Gunn and Hain, Publishers Inc., 1980. Table A-91, 1976 data.

(g) Advisory Commission on Intergovernmental Relations. "Significant Features of Fiscal Federal Federalism," 1979-80 edition, Table 92, 1976 data. Washington, D. C. October 1980.

(h) National Education Association. Estimates of School Statistics, 1979-80, Tables 2 and 6, 1979-80, estimated data. Washington, D. C.

(i) National Education Association. Estimates of School Statistics, 1979-80, Table 7, 1979-80 estimated data. Washington, D. C.

(j) U. S. Department of commerce. Governmental Finances in 1978-79, GF79, No. 5, Table 24, 1978-79 data. October 1980.

(k) National Education Association. Estimates of School Statistics, 1978-79, Table 10, 1978-79 data. Washington, D. C.

(l) U. S. Department of Commerce, Bureau of the Census. Finances of Public School Systems in 1978-79, GF79, No. 10, Table 5, 1978-79 data. October 1980.

(m) Odden, Allan and John Augenblick. School Finance Reform in the States: 1981. Report No. F81-1. Education Commission of the States, Education Finance Center (forthcoming), 1977 data.

## Chart I

### TOTAL REVENUES FOR STATE-LOCAL SERVICES, BY SOURCE, 1977-78

| State and Region | Total General Revenues (a) | | | State-Local Tax Revenues | | | Sources of State-Local Taxes(d) | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Revenue Per Capita | Percent Federal Aid | Percent Own-Source | Revenue(b) Per Capita | Revenue $1,000 Amount | Per(c) Personal Income Ranking | Percent Sales | Percent Property | Percent Income | Percent Other |
| UNITED STATES | $1447.59 | 22.0 | 78.0 | $888 | $127.53 | | 30.3 | 34.0 | 22.5 | 13.1 |
| NEW ENGLAND | | | | | | | | | | |
| Connecticut | 1387.80 | 19.7 | 80.3 | 941 | 116.18 | 30 | 31.7 | 46.2 | 9.4 | 12.7 |
| Maine | 1312.55 | 28.6 | 71.4 | 758 | 132.89 | 12 | 31.6 | 38.2 | 16.6 | 13.5 |
| Massachusetts | 1677.47 | 23.9 | 76.1 | 1098 | 151.09 | 5 | 16.2 | 47.5 | 29.0 | 7.3 |
| New Hampshire | 1135.44 | 25.0 | 75.0 | 669 | 105.12 | 45 | 15.0 | 56.2 | 10.1 | 18.7 |
| Rhode Island | 1445.39 | 26.6 | 73.4 | 848 | 125.24 | 22 | 27.1 | 42.4 | 19.6 | 11.0 |
| Vermont | 1548.46 | 31.7 | 68.3 | 837 | 144.80 | 6 | 22.9 | 41.9 | 20.8 | 14.4 |
| MIDEAST | | | | | | | | | | |
| Delaware | 1693.84 | 24.9 | 75.1 | 943 | 122.82 | 23 | 8.6 | 15.2 | 43.2 | 33.0 |
| Maryland | 1612.56 | 21.7 | 78.3 | 985 | 130.14 | 15 | 24.9 | 28.5 | 34.9 | 11.6 |
| New Jersey | 1477.98 | 18.8 | 81.2 | 993 | 124.19 | 20 | 23.9 | 48.0 | 16.2 | 12.0 |
| New York | 1982.10 | 20.1 | 79.9 | 1308 | 171.88 | 2 | 25.2 | 36.0 | 31.2 | 7.6 |
| Pennsylvania | 1328.34 | 22.0 | 78.0 | 862 | 122.54 | 24 | 25.8 | 25.8 | 29.9 | 19.4 |
| GREAT LAKES | | | | | | | | | | |
| Illinois | 1361.35 | 19.0 | 81.0 | 917 | 118.03 | 28 | 33.5 | 35.5 | 19.1 | 11.9 |
| Indiana | 1131.73 | 18.6 | 81.4 | 707 | 102.95 | 46 | 33.9 | 34.6 | 20.3 | 11.2 |
| Michigan | 1577.37 | 21.6 | 78.4 | 959 | 126.68 | 18 | 22.8 | 36.0 | 31.8 | 9.5 |
| Ohio | 1165.59 | 20.7 | 79.3 | 701 | 99.33 | 50 | 28.9 | 34.8 | 24.5 | 11.9 |
| Wisconsin | 1525.69 | 20.1 | 79.9 | 970 | 141.62 | 9 | 22.0 | 31.6 | 35.5 | 8.8 |
| PLAINS | | | | | | | | | | |
| Iowa | 1322.26 | 20.6 | 79.4 | 794 | 116.17 | 32 | 22.4 | 37.4 | 25.5 | 14.7 |
| Kansas | 1308.44 | 18.3 | 81.7 | 798 | 112.88 | 34 | 25.9 | 41.5 | 19.5 | 13.2 |
| Minnesota | 1638.47 | 19.8 | 80.2 | 1001 | 141.64 | 8 | 22.6 | 30.0 | 34.1 | 13.4 |
| Missouri | 1099.55 | 24.9 | 75.1 | 653 | 99.36 | 49 | 36.0 | 29.9 | 20.2 | 13.9 |
| Nebraska | 1373.55 | 19.1 | 80.9 | 814 | 121.47 | 26 | 28.7 | 41.0 | 16.5 | 13.7 |
| North Dakota | 1509.80 | 25.0 | 75.0 | 721 | 116.30 | 31 | 27.2 | 33.1 | 19.0 | 20.7 |
| South Dakota | 1311.59 | 27.7 | 72.3 | 683 | 114.80 | 33 | 35.6 | 47.0 | 0.6 | 16.8 |
| SOUTHEAST | | | | | | | | | | |
| Alabama | 1133.29 | 27.4 | 72.6 | 566 | 102.08 | 47 | 50.3 | 11.8 | 19.1 | 18.6 |
| Arkansas | 1076.74 | 30.4 | 69.6 | 553 | 101.77 | 48 | 36.2 | 21.0 | 23.3 | 19.4 |
| Florida | 1195.83 | 20.6 | 79.4 | 699 | 106.40 | 43 | 44.1 | 32.0 | 4.2 | 19.7 |
| Georgia | 1248.30 | 26.2 | 73.8 | 672 | 112.61 | 37 | 36.6 | 28.6 | 23.4 | 11.4 |
| Kentucky | 1164.53 | 26.2 | 73.8 | 662 | 112.61 | 38 | 33.2 | 18.1 | 29.0 | 19.7 |
| Louisiana | 1336.15 | 25.4 | 74.6 | 716 | 122.52 | 25 | 42.9 | 13.5 | 13.2 | 30.4 |
| Mississippi | 1192.17 | 29.7 | 70.3 | 589 | 117.72 | 29 | 46.7 | 21.3 | 14.7 | 17.4 |

Chart I

TOTAL REVENUES FOR STATE-LOCAL SERVICES, BY SOURCE, 1977-78

| State and Region | Total General Revenues (a) | | | State-Local Tax Revenues | | | Sources of State-Local Taxes(d) | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Revenue Per Capita | Percent Federal Aid | Percent Own-Source | Revenue(b) Per Capita | Revenue Per (c) $1,000 Personal Income Amount | Ranking | Percent Sales | Percent Property | Percent Income | Percent Other |
| UNITED STATES | $1447.59 | 22.0 | 78.0 | $888 | $127.53 | | 30.3 | 34.0 | 22.5 | 13.3 |
| North Carolina | 1104.36 | 26.1 | 73.9 | 643 | 109.29 | 40 | 31.7 | 23.0 | 29.6 | 15.8 |
| South Carolina | 1137.87 | 25.8 | 74.2 | 615 | 110.92 | 36 | 37.0 | 22.2 | 25.y | 14.8 |
| Tennessee | 1123.12 | 25.8 | 74.2 | 613 | 107.44 | 41 | 52.4 | 22.7 | 7.0 | 17.9 |
| Virginia | 1255.69 | 23.1 | 76.9 | 757 | 110.50 | 39 | 30.3 | 27.6 | 26.3 | 15.9 |
| West Virginia | 1213.43 | 29.1 | 70.9 | 675 | 112.87 | 35 | 49.6 | 17.6 | 16.9 | 16.8 |
| SOUTHWEST | | | | | | | | | | |
| Arizona | 1402.32 | 19.8 | 80.2 | 907 | 142.81 | 7 | 40.1 | 36.3 | 13.0 | 10.5 |
| New Mexico | 1546.09 | 27.1 | 72.9 | 763 | 132.64 | 13 | 44.7 | 16.0 | 8.9 | 30.3 |
| Oklahoma | 1228.18 | 24.8 | 75.2 | 660 | 106.61 | 42 | 34.1 | 19.9 | 17.7 | 28.3 |
| Texas | 1181.74 | 19.7 | 80.3 | 707 | 105.47 | 44 | 41.6 | 34.9 | ---- | 23.5 |
| ROCKY MOUNTAIN | | | | | | | | | | |
| Colorado | 1486.07 | 21.4 | 78.6 | 882 | 125.55 | 21 | 34.3 | 35.4 | 19.4 | 11.0 |
| Idaho | 1271.66 | 25.8 | 74.2 | 701 | 120.01 | 27 | 26.0 | 30.0 | 27.2 | 16.9 |
| Montana | 1568.59 | 29.9 | 70.1 | 817 | 137.58 | 11 | 7.5 | 47.6 | 23.6 | 20.4 |
| Utah | 1334.80 | 26.6 | 73.4 | 728 | 126.65 | 19 | 38.4 | 27.7 | 22.5 | 11.3 |
| Wyoming | 2126.35 | 25.0 | 75.0 | 1156 | 159.46 | 3 | 30.5 | 39.9 | ---- | 29.6 |
| FAR WEST | | | | | | | | | | |
| California | 1862.51 | 20.0 | 80.0 | 1227 | 157.99 | 4 | 26.4 | 40.2 | 24.5 | 8.8 |
| Nevada | 1719.82 | 21.6 | 78.4 | 1004 | 130.99 | 14 | 48.5 | 31.1 | ---- | 20.4 |
| Oregon | 1639.89 | 26.2 | 73.8 | 872 | 128.44 | 16 | 6.4 | 40.7 | 37.3 | 15.6 |
| Washington | 1560.48 | 20.0 | 80.0 | 929 | 127.34 | 17 | 54.5 | 30.5 | ---- | 15.0 |
| Alaska | 3727.74 | 22.6 | 77.4 | 1871 | 174.89 | 1 | 11.3 | 42.9 | 23.6 | 22.2 |
| Hawaii | 1855.76 | 28.6 | 71.4 | 1059 | 140.25 | 10 | 47.7 | 16.4 | 27.0 | 9.0 |

NOTE: Letters in parentheses correspond to data sources provided in last page of report.

## Chart II

### STATE-LOCAL EXPENDITURES, 1978-79 (e)

| State and Region | Total Expenditures Per Capita | Education Expenditures Per Capita | Education as Percent of Total Expenditures |
|---|---|---|---|
| UNITED STATES | $1735 | $543 | 31 |
| **NEW ENGLAND** | | | |
| Connecticut | 1,558 | 498 | 32 |
| Maine | 1,518 | 462 | 30 |
| Massachusetts | 2,013 | 547 | 27 |
| New Hampshire | 1,406 | 441 | 31 |
| Rhode Island | 1,795 | 540 | 30 |
| Vermont | 1,716 | 611 | 36 |
| **MIDEAST** | | | |
| Delaware | 1,768 | 649 | 37 |
| Maryland | 1,941 | 613 | 33 |
| New Jersey | 1,768 | 570 | 32 |
| New York | 2,349 | 600 | 25 |
| Pennsylvania | 1,599 | 477 | 30 |
| **GREAT LAKES** | | | |
| Illinois | 1,650 | 524 | 32 |
| Indiana | 1,250 | 491 | 39 |
| Michigan | 1,895 | 634 | 33 |
| Ohio | 1,524 | 503 | 33 |
| Wisconsin | 1,764 | 634 | 36 |
| **PLAINS** | | | |
| Iowa | 1,664 | 619 | 37 |
| Kansas | 1,589 | 562 | 35 |
| Minnesota | 1,858 | 591 | 32 |
| Missouri | 1,273 | 424 | 33 |
| Nebraska | 2,172 | 573 | 26 |
| North Dakota | 1,704 | 595 | 34 |
| South Dakota | 2,727 | 557 | 20 |
| **SOUTHEAST** | | | |
| Alabama | 1,444 | 494 | 34 |
| Arkansas | 1,229 | 426 | 35 |
| Florida | 1,451 | 449 | 31 |
| Georgia | 1,567 | 465 | 30 |
| Kentucky | 1,500 | 486 | 32 |
| Louisiana | 1,526 | 481 | 32 |

## Chart II

### STATE-LOCAL EXPENDITURES, 1978-79 (e)

| State and Region | Total Expenditures Per Capita | Education Expenditures Per Capita | Education as Percent of Total Expenditures |
|---|---|---|---|
| UNITED STATES | $1735 | $543 | 31 |
| Mississippi | 1,389 | 475 | 34 |
| North Carolina | 1,461 | 513 | 35 |
| South Carolina | 1,430 | 514 | 36 |
| Tennessee | 1,605 | 428 | 27 |
| Virginia | 1,505 | 506 | 34 |
| West Virginia | 1,600 | 522 | 33 |
| SOUTHWEST | | | |
| Arizona | 1,915 | 659 | 34 |
| New Mexico | 1,703 | 662 | 39 |
| Oklahoma | 1,432 | 501 | 35 |
| Texas | 1,446 | 518 | 36 |
| ROCKY MOUNTAIN | | | |
| Colorado | 1,776 | 644 | 36 |
| Idaho | 1,440 | 486 | 34 |
| Montana | 1,790 | 616 | 34 |
| Utah | 1,602 | 684 | 43 |
| Wyoming | 2,213 | 762 | 34 |
| FAR WEST | | | |
| California | 1,984 | 573 | 29 |
| Nevada | 2,131 | 522 | 24 |
| Oregon | 1,992 | 663 | 33 |
| Washington | 2,308 | 670 | 29 |
| Alaska | 5,084 | 1,406 | 28 |
| Hawaii | 2,113 | 548 | 26 |

NOTE: Letters in parentheses correspond to data sources provided in last page of report.

## Chart III

## EQUITY OF STATE-LOCAL TAX BURDENS

| State and Region | Effective Tax Rates (f) (1) $5-6,000 | (2) $10-12,000 | (3) $20-25,000 | Index of Regressivity Coll ÷ Coll 3 | Ranking | Uniformity of Assessment (g) Practices: Intra-Area Dispersion Percent | Ranking | Inter-Area Dispersion Percent | Ranking |
|---|---|---|---|---|---|---|---|---|---|
| UNITED STATES | 14.44 | 11.26 | 9.71 | 1.49 | | | | | |
| NEW ENGLAND | | | | | | | | | |
| Connecticut | 17.13 | 11.32 | 9.00 | 1.90 | 48 | 13.8 | 1 | 18 | 27 |
| Maine | 15.73 | 11.98 | 10.98 | 1.43 | 20 | 24.1 | 22 | 32 | 46 |
| Massachusetts | 17.75 | 14.13 | 11.32 | 1.57 | 37 | 19.2 | 8 | 35 | 49 |
| New Hampshire | 16.27 | 10.29 | 7.45 | 2.18 | 50 | 20.6 | 13 | 24 | 35 |
| Rhode Island | 14.77 | 11.54 | 10.02 | 1.47 | 30 | 22.8 | 18 | 29 | 42 |
| Vermont | 17.24 | 13.68 | 12.18 | 1.42 | 19 | 23.1 | 20 | 21 | 34 |
| MIDEAST | | | | | | | | | |
| Delaware | 9.9 | 8.43 | 7.99 | 1.21 | 2 | 26.0 | 26 | 11 | 14 |
| Maryland | 14.72 | 12.09 | 10.17 | 1.45 | 27 | 25.7 | 25 | 5 | 6 |
| New Jersey | 10.98 | 13.85 | 9.66 | 1.92 | 49 | 22.2 | 17 | 7 | 8 |
| New York | 19.78 | 1.96 | 13.73 | 1.44 | 26 | 30.0 | 32 | 46 | 50 |
| Pennsylvania | 13.64 | 11.85 | 9.30 | 1.47 | 31 | 41.1 | 49 | 30 | 45 |
| GREAT LAKES | | | | | | | | | |
| Illinois | 15.40 | 11.59 | 9.43 | 1.63 | 21 | 27.7 | 30 | 10 | 11 |
| Indiana | 12.58 | 10.27 | 8.77 | 1.43 | 21 | 34.4 | 40 | 13 | 15 |
| Michigan | 13.69 | 11.37 | 9.54 | 1.44 | 24 | 16.6 | 3 | 10 | 13 |
| Ohio | 12.84 | 9.42 | 8.33 | 1.54 | 36 | 23.6 | 21 | 13 | 17 |
| Wisconsin | 13.88 | 11.74 | 11.33 | 1.23 | 3 | 16.0 | 2 | 34 | 48 |
| PLAINS | | | | | | | | | |
| Iowa | 13.35 | 11.47 | 9.86 | 1.35 | 9 | 18.8 | 5 | 5 | 5 |
| Kansas | 12.16 | 10.97 | 9.21 | 1.32 | 6 | 37.6 | 43 | 10 | 12 |
| Minnesota | 13.99 | 11.87 | 11.66 | 1.20 | 1 | 24.8 | 23 | 15 | 22 |
| Missouri | 12.09 | 10.02 | 8.58 | 1.48 | 30 | 33.3 | 39 | 19 | 29 |
| Nebraska | 14.17 | 11.04 | 10.02 | 1.41 | 16 | 30.3 | 34 | 25 | 39 |
| North Dakota | 13.87 | 11.61 | 11.24 | 1.23 | 4 | 30.7 | 37 | 24 | 36 |
| South Dakota | 15.91 | 12.34 | 10.47 | 1.52 | 35 | 30.6 | 36 | 27 | 41 |
| SOUTHEAST | | | | | | | | | |
| Alabama | 11.22 | 9.17 | 7.79 | 1.44 | 25 | 39.5 | 47 | 30 | 43 |
| Arkansas | 11.75 | 8.94 | 8.20 | 1.43 | 21 | 30.6 | 35 | 20 | 31 |
| Florida | 12.74 | 9.82 | 7.67 | 1.66 | 43 | 19.0 | 6 | 10 | 10 |
| Georgia | 12.84 | 9.65 | 9.16 | 1.40 | 13 | 26.2 | 27 | 21 | 32 |
| Kentucky | 12.47 | 9.92 | 8.95 | 1.39 | 12 | 19.7 | 9 | 7 | 7 |
| Louisiana | 13.30 | 10.25 | 9.42 | 1.41 | 17 | 37.5 | 42 | 30 | 44 |
| Mississippi | 13.14 | 10.22 | 9.39 | 1.40 | 14 | 37.7 | 44 | 25 | 38 |
| North Carolina | 11.36 | 9.06 | 8.07 | 1.26 | 6 | 24.9 | 24 | 21 | 33 |

## Chart III

### EQUITY OF STATE-LOCAL TAX BURDENS

| State and Region | Effective Tax Rates (f) ($5-6,000) (1) | ($10-12,000) (2) | ($20-25,000) (3) | Index of Regressivity Col1 ÷ Col3 | Ranking | Uniformity of Assessment(g) Practices: Intra-Area Dispersion Percent | Ranking | Inter-Area Dispersion Percent | Ranking |
|---|---|---|---|---|---|---|---|---|---|
| UNITED STATES | 14.44 | 11.26 | 9.71 | 1.49 | | | | | |
| South Carolina | 11.47 | 10.22 | 9.03 | 1.27 | 5 | 30.8 | 46 | 25 | 40 |
| Tennessee | 12.39 | 9.34 | 7.28 | 1.70 | 41 | 26.8 | 28 | 15 | 25 |
| Virginia | 12.70 | 10.64 | 8.52 | 1.49 | 32 | 20.1 | 11 | 32 | 47 |
| West Virginia | 13.76 | 11.12 | 9.74 | 1.41 | 18 | 30.3 | 45 | 14 | 21 |
| SOUTHWEST | | | | | | | | | |
| Arizona | 17.92 | 12.09 | 9.57 | 1.87 | 47 | 21.0 | 14 | 5 | 4 |
| New Mexico | 13.80 | 10.81 | 9.16 | 1.51 | 33 | 29.0 | 31 | 15 | 24 |
| Oklahoma | 11.46 | 8.26 | 8.04 | 1.43 | 23 | 35.5 | 41 | 19 | 30 |
| Texas | 12.08 | 9.19 | 7.32 | 1.65 | 42 | 32.0 | 38 | 24 | 37 |
| ROCKY MOUNTAIN | | | | | | | | | |
| Colorado | 13.43 | 10.64 | 9.22 | 1.46 | 28 | 19.2 | 7 | 14 | 19 |
| Idaho | 12.09 | 10.10 | 9.38 | 1.29 | 7 | 27.1 | 29 | 18 | 28 |
| Montana | 14.48 | 11.66 | 10.37 | 1.40 | 15 | 41.1 | 50 | 15 | 23 |
| Utah | 13.52 | 10.74 | 8.97 | 1.51 | 34 | 30.1 | 33 | 14 | 20 |
| Wyoming | 18.79 | 12.98 | 10.47 | 1.80 | 46 | 39.9 | 48 | 15 | 26 |
| FAR WEST | | | | | | | | | |
| California | 17.20 | 11.95 | 10.96 | 1.57 | 38 | 17.0 | 4 | 9 | 9 |
| Nevada | 13.07 | 11.23 | 8.51 | 1.63 | 41 | 21.7 | 15 | 13 | 16 |
| Oregon | 12.73 | 9.73 | 9.24 | 1.38 | 11 | 19.8 | 10 | 4 | 3 |
| Washington | 15.58 | 11.39 | 9.07 | 1.72 | 45 | 22.9 | 19 | 13 | 18 |
| Alaska | 29.83 | 22.47 | 19.03 | 1.57 | 39 | 27.1 | 16 | 4 | 2 |
| Hawaii | 15.84 | 13.08 | 11.57 | 1.37 | 10 | 20.5 | 12 | 3 | 1 |

NOTE: Letters in parentheses correspond to data sources provided in last page of report.

## Chart IV

### REVENUES AND EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION

| State and Region | Pupil(h) Teacher Ratio | Average (i) Teacher Salary | Per (j) Capita Expenditures | Per Pupil (k) Expenditures Amount | Ranking | Percent Revenues by Originating (l) Level of Government: Direct From Federal Gov | Federal Distributed By State | Direct From State Gov | Local Gov Taxes | Charges Miscellaneous | Inequality of Per (m) Pupil Expenditure: Coefficient of Variation (X100) | Ranking |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| UNITED STATES | 19.15 | $16,001 | $379 | $1,961 | | 1.7 | 7.1 | 42.7 | 41.7 | 7.0 | | |
| NEW ENGLAND | | | | | | | | | | | | |
| Connecticut | 16.68 | 16,344 | 381 | 2,407 | 46 | 1.3 | 4.6 | 22.8 | 68.3 | 3.1 | 18.6 | 35 |
| Maine | 19.77 | 13,000 | 341 | 1,698 | 21 | 1.0 | 7.8 | 43.2 | 44.7 | 3.2 | 15.0 | 21 |
| Massachusetts | 15.87 | 17,500 | 449 | 2,519 | 47 | .4 | 4.6 | 29.6 | 62.7 | 2.7 | 24.9 | 47 |
| New Hampshire | 18.83 | 12,550 | 310 | 1,469 | 7 | .8 | 4.4 | 6.3 | 82.1 | 6.4 | 13.9 | 13 |
| Rhode Island | 16.65 | 17,896 | 345 | 2,260 | 42 | 2.0 | 4.2 | 33.8 | 59.1 | 1.0 | 13.6 | 11 |
| Vermont | 16.02 | 12,430 | 365 | 1,647 | 17 | .2 | 4.5 | 26.3 | 63.5 | 5.5 | 16.5 | 26 |
| MIDEAST | | | | | | | | | | | | |
| Delaware | 17.41 | 16,157 | 384 | 2,399 | 45 | 7.7 | 6.0 | 57.4 | 25.0 | 3.9 | 22.6 | 42 |
| Maryland | 18.56 | 17,580 | 420 | 2,319 | 44 | 2.7 | 5.5 | 32.4 | 53.3 | 6.2 | 14.7 | 18 |
| New Jersey | 16.50 | 17,075 | 439 | 2,570 | 48 | .5 | 5.6 | 32.2 | 55.3 | 6.5 | 15.1 | 21 |
| New York | 17.29 | 19,200 | 440 | 2,800 | 49 | 1.2 | 6.3 | 40.4 | 46.0 | 6.2 | 19.8 | 37 |
| Pennsylvania | 18.13 | 16,760 | 361 | 2,291 | 43 | .9 | 6.8 | 38.2 | 46.0 | 8.0 | 20.9 | 40 |
| GREAT LAKES | | | | | | | | | | | | |
| Illinois | 18.84 | 17,399 | 376 | 2,223 | 40 | .9 | 6.3 | 37.4 | 47.5 | 7.8 | 17.4 | 28 |
| Indiana | 20.27 | 15,078 | 329 | 1,694 | 20 | .3 | 5.6 | 48.6 | 38.9 | 6.6 | 15.7 | 24 |
| Michigan | 23.92 | 18.840 | 435 | 2,231 | 41 | 2.0 | 4.4 | 33.9 | 51.3 | 8.4 | 20.5 | 39 |
| Ohio | 20.45 | 15,187 | 366 | 1,746 | 24 | .4 | 8.2 | 40.3 | 44.4 | 6.8 | 22.9 | 44 |
| Wisconsin | 15.83 | 15,930 | 413 | 2,183 | 37 | 1.6 | 3.3 | 41.7 | 46.3 | 7.0 | 14.4 | 16 |
| PLAINS | | | | | | | | | | | | |
| Iowa | 17.07 | 15,030 | 406 | 2,205 | 39 | 1.5 | 3.5 | 46.1 | 41.4 | 7.5 | 7.3 | 1 |
| Kansas | 16.69 | 14,016 | 367 | 1,995 | 30 | 1.3 | 3.7 | 36.8 | 47.7 | 10.5 | 14.4 | 7 |
| Minnesota | 17.90 | 16,751 | 418 | 2,187 | 38 | .6 | 5.3 | 52.7 | 33.3 | 8.1 | 18.6 | 36 |
| Missouri | 17.92 | 13,725 | 313 | 1,634 | 15 | 2.9 | 5.9 | 35.7 | 45.2 | 10.4 | 21.4 | 46 |
| Nebraska | 15.74 | 13,519 | 378 | 1,876 | 27 | 1.9 | 4.5 | 16.0 | 66.4 | 11.1 | 18.1 | 33 |
| North Dakota | 16.31 | 13,148 | 379 | 1,526 | 11 | 3.1 | 6.0 | 42.0 | 38.8 | 10.1 | 16.2 | 25 |
| South Dakota | 16.38 | 12,220 | 359 | 1,595 | 13 | 4.0 | 9.1 | 20.0 | 60.2 | 6.7 | 18.0 | 30 |
| SOUTHEAST | | | | | | | | | | | | |
| Alabama | 20.47 | 13,520 | 293 | 1,436 | 5 | 1.6 | 14.4 | 56.5 | 15.5 | 11.9 | 12.2 | 9 |
| Arkansas | 18.99 | 12,419 | 286 | 1,301 | 1 | .7 | 14.7 | 43.5 | 40.1 | 10.0 | 18.1 | 31 |
| Florida | 19.95 | 14,570 | 328 | 1,778 | 26 | 2.7 | 8.0 | 52.2 | 27.5 | 9.6 | 12.1 | 7 |
| Georgia | 20.45 | 14,027 | 325 | 1,339 | 2 | 2.4 | 11.3 | 46.2 | 32.2 | 7.9 | 19.4 | 37 |

## Chart IV

### REVENUES AND EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION

| State and Region | Pupil(h) Teacher Ratio | Average (i) Teacher Salary | Per(j) Capita Expenditures | Per Pupil(k) Expenditures Amount | Ranking | Percent Revenues by Originating(l) Level of Government: Direct From Federal Gov | Federal Distributed By State | Direct From State Gov | Local Gov Taxes | Charges Miscellaneous | Inequality of Per (m) Pupil Expenditure: Coefficient of Variation (X100) | Ranking |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| UNITED STATES | 19.15 | $16,001 | $379 | $1,961 | | 1.7 | 7.1 | 42.7 | 41.7 | 7.0 | | |
| Kentucky | 20.63 | 14,480 | 301 | 1,573 | 12 | 1.5 | 11.4 | 60.4 | 17.8 | 9.0 | 21.0 | 41 |
| Louisiana | 19.07 | 13,770 | 327 | 1,671 | 18 | 1.6 | 12.2 | 52.0 | 29.0 | 5.1 | 12.0 | 6 |
| Mississippi | 18.06 | 11,900 | 293 | 1,430 | 4 | 2.8 | 17.0 | 53.2 | 17.8 | 9.3 | 14.6 | 19 |
| North Carolina | 20.80 | 14,355 | 334 | 1,618 | 14 | 2.0 | 13.4 | 55.7 | 21.5 | 7.4 | 12.1 | 8 |
| South Carolina | 20.99 | 13,000 | 314 | 1,469 | 6 | 2.4 | 14.5 | 44.9 | 29.6 | 8.6 | 13.6 | 12 |
| Tennessee | 21.02 | 13,668 | 281 | 1,479 | 8 | 1.8 | 10.1 | 38.8 | 43.5 | 5.9 | 22.7 | 43 |
| Virginiaa | 16.85 | 14,025 | 340 | 1,770 | 25 | 3.5 | 8.6 | 24.8 | 58.3 | 4.7 | 24.3 | 49 |
| West Virginia | 17.92 | 13,642 | 360 | 1,713 | 22 | .9 | 8.3 | 61.5 | 23.3 | 6.0 | 9.7 | 3 |
| SOUTHWEST | | | | | | | | | | | | |
| Arizona | 21.01 | 15,835 | 427 | 2,034 | 32 | 3.0 | 8.3 | 39.9 | 40.3 | 8.7 | 14.0 | 14 |
| New Mexico | 19.86 | 13,915 | 430 | 1,637 | 16 | 6.2 | 9.5 | 65.0 | 14.1 | 5.1 | 13.2 | 10 |
| Oklahoma | 17.73 | 13,210 | 323 | 1,802 | 26 | 2.1 | 9.0 | 50.0 | 32.3 | 6.5 | 17.2 | 27 |
| Texas | 18.08 | 14,000 | 359 | 1,479 | 9 | 2.1 | 7.5 | 45.0 | 38.7 | 6.7 | 18.1 | 32 |
| ROCKY MOUNTAIN | | | | | | | | | | | | |
| Colorado | 20.00 | 15,950 | 422 | 2,006 | 31 | 1.3 | 4.2 | 38.3 | 46.9 | 9.3 | 17.6 | 29 |
| Idaho | 20.96 | 13,615 | 324 | 1,424 | 3 | 2.6 | 7.9 | 43.5 | 37.6 | 8.4 | 14.7 | 20 |
| Montana | 17.19 | 14,680 | 458 | 2,062 | 33 | 4.0 | 6.7 | 33.4 | 50.2 | 5.8 | na | na |
| Utah | 23.42 | 14,365 | 444 | 1,497 | 10 | 2.7 | 5.0 | 51.2 | 33.1 | 8.0 | 9.7 | 4 |
| Wyoming | 15.80 | 16,030 | 531 | 2,088 | 34 | 2.1 | 3.2 | 28.0 | 58.6 | 8.1 | 15.0 | 22 |
| FAR WEST | | | | | | | | | | | | |
| California | 23.35 | 19,090 | 396 | 1,905 | 29 | 1.9 | 7.7 | 57.9 | 26.6 | 6.0 | 14.0 | 15 |
| Nevada | 22.44 | 16,390 | 374 | 1,682 | 19 | 2.7 | 4.3 | 51.9 | 33.8 | 5.3 | 7.5 | 2 |
| Oregon | 18.85 | 16,245 | 453 | 2,169 | 36 | 1.4 | 7.5 | 31.5 | 51.3 | 8.4 | 11.4 | 5 |
| Washington | 21.80 | 18,745 | 448 | 2,110 | 35 | 2.5 | 5.4 | 55.0 | 29.9 | 7.3 | 18.4 | 32 |
| Alaska | 16.72 | 26,173 | 1,105 | 3,943 | 50 | 5.5 | 2.0 | 52.8 | 35.5 | 4.2 | 23.0 | 45 |
| Hawaii | 21.12 | 19,750 | 333 | 1,718 | 23 | -- | 14.7 | 80.8 | -- | 4.5 | -- | -- |

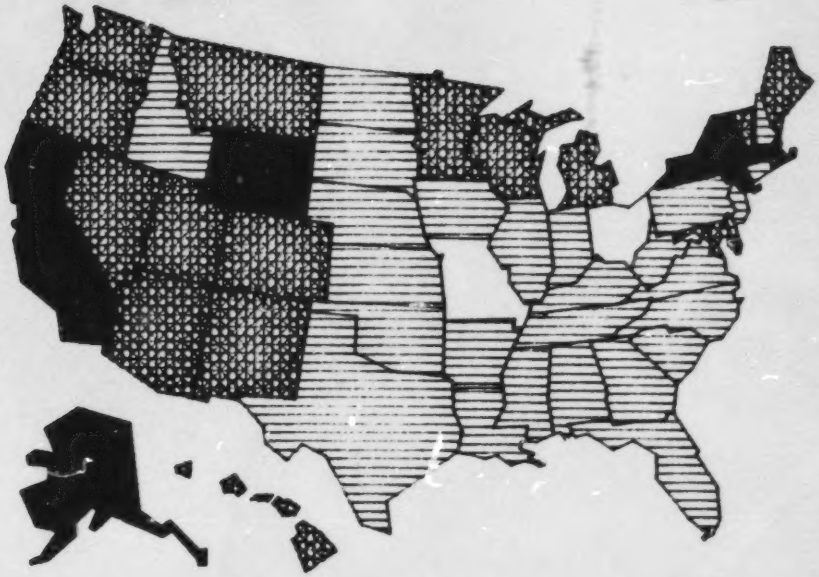
NOTE: Letters in parentheses correspond to data sources provided in last page of report.

# MAP 1

State-Local Tax Revenues
Per $1,000 Personal Income

Legend

- Less than $100
- Between $100 and $125
- Between $125 and $150
- More than $150



Data is based on Column 5, Chart I.

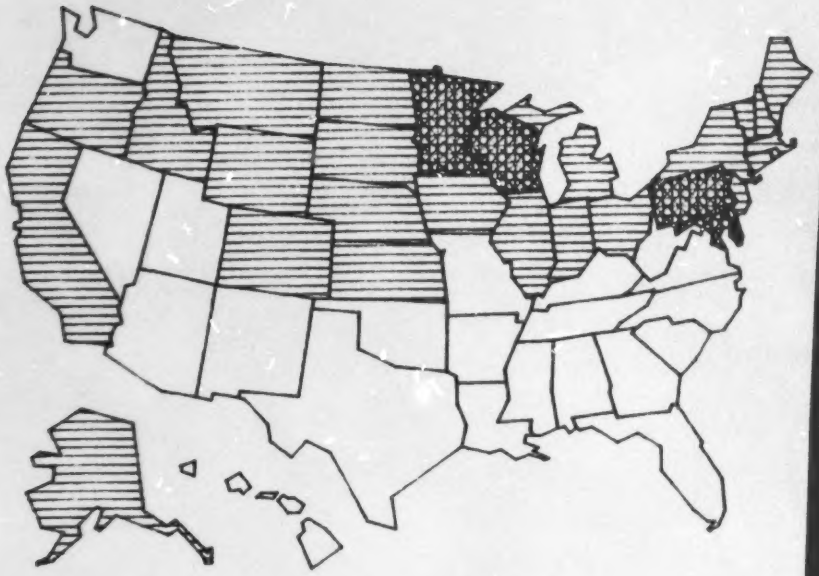
United States, 1978

# MAP 2

*Largest Source of State and Local Taxes*

*Legend*

- *Sales*
- *Property*
- *Income*



Data is based on Columns 7, 8, and 9, Chart I.

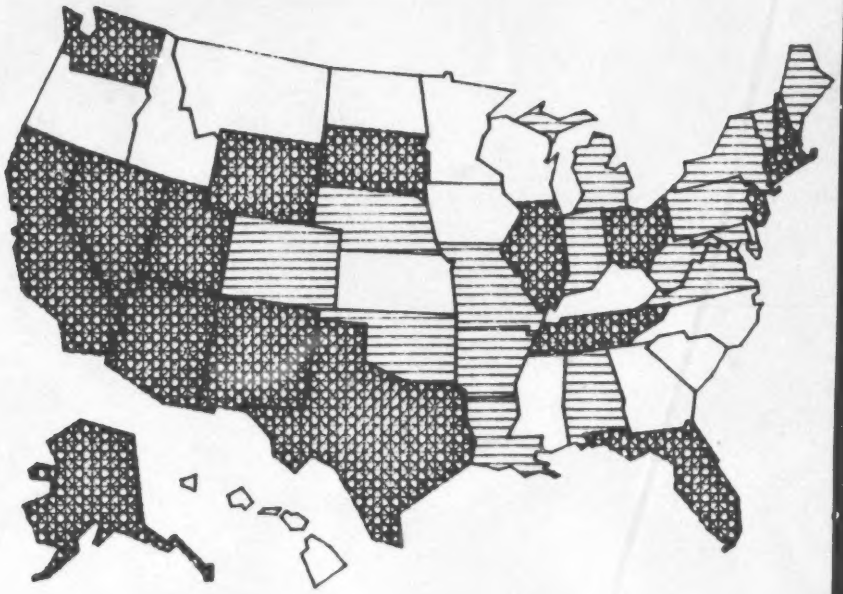
*United States, 1978*

# MAP 3

*Equity of State-Local Tax Burden*
*Ratio of Effective Tax Rates*

*Legend*

- Less than 1.4
- Between 1.4 and 1.5
- More than 1.5



Data is based on Column 4, Chart III.

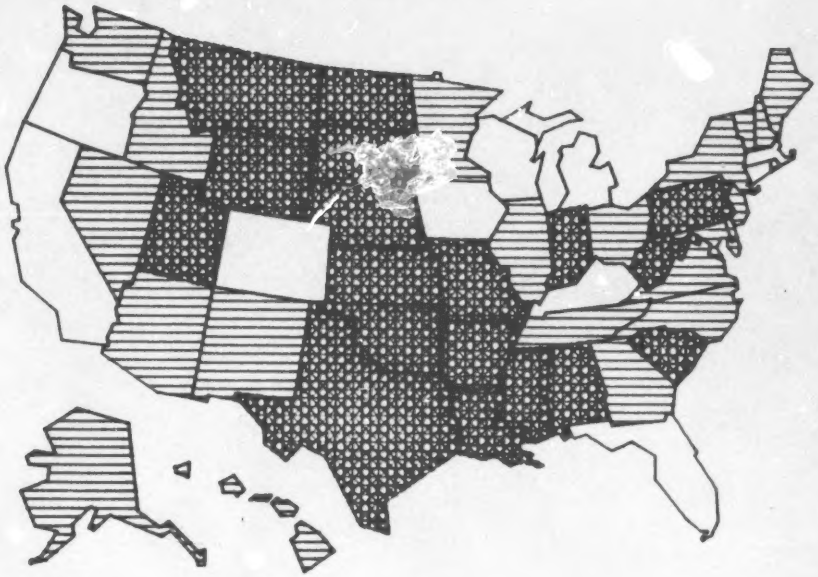
*United States, 1976*

# MAP 4

*Equity of Assessments*
*Intra-Area Dispersion*

*Legend*

- Less than 25 percent
- Between 25 and 35 percent
- More than 35 percent



Data is based on Column 6, Chart III.

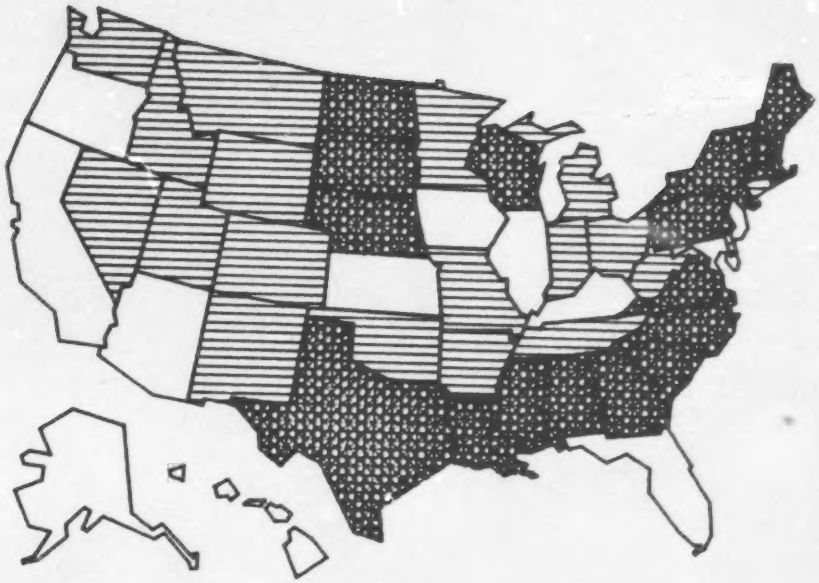
*United States, 1976*

# MAP 5

*Equity of Assessments*
*Inter-Area Dispersion*

Legend

- Less than 18 percent
- Between 18 and 28 percent
- More than 28 percent



Data is based on Column 8, Chart III.

*United States, 1978*

# MAP 6

**Per Pupil Expenditures**

Legend

- Less than $1000
- Between $1000 and $1500
- Between $1500 and $2250
- Between $2250 and $2500
- More than $2500

Data is based on Column 4, Chart IV.

*United States, 1978-79*

# MAP 7

**Education Revenues**
**Largest Contributer, State or Local**

Legend

- State
- Local

Data is based on Columns 8 and 9, Chart IV.

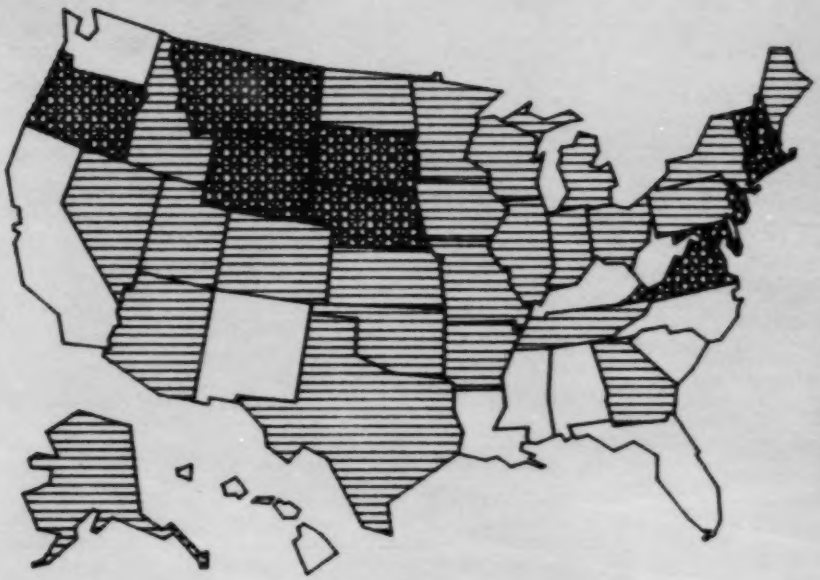
**United States, 1978-79**

# MAP 8

*Education Revenues*
*Percent Local*

*Legend*

- Less than 38 percent
- Between 38 and 58 percent
- More than 58 percent



Data is based on Column 9, Chart IV.

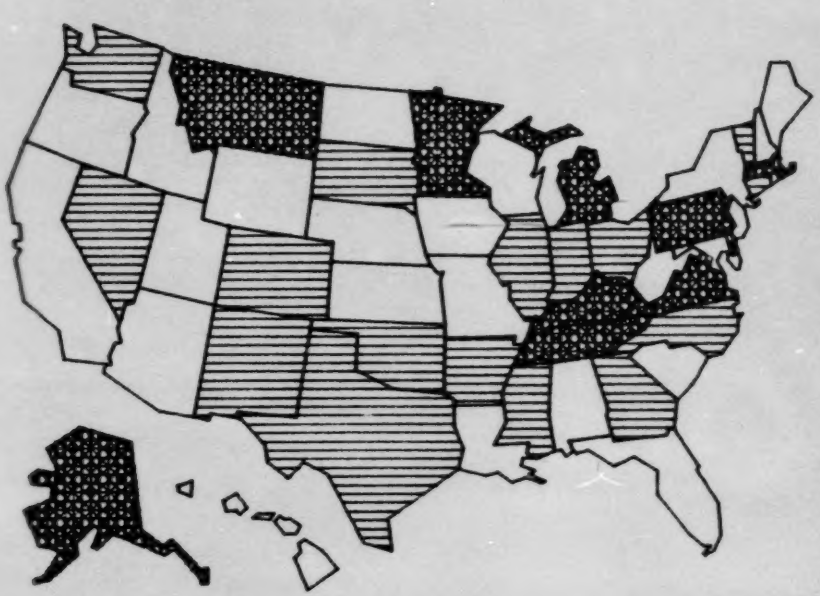
*United States, 1978-79*

# MAP 9

**Inequality of Per Pupil Spending**
**Coefficient of Variation**

Legend

- Less than 15
- Between 15 and 20
- More than 20



Data is based on Column 11, Chart IV.

**United States, 1977**

## WORKING PAPERS IN EDUCATION FINANCE

Education Finance Center
Education Commission of the States
1860 Lincoln Street, Suite 300
Denver, Colorado 80295
(303) 830-3645

Paper No. 1 William D. Hyde, Jr., "The Effect of Tuition and Financial Aid on Access and Choice in Postsecondary Education." January 1978.

Paper No. 2 John Augenblick. "Financing Community Colleges: An Examination of the State and Local Roles." January 1978.

Paper No. 3 Frank A. Schmidtlein and Joseph J. Popovich, Jr. "Higher Education Finance Issues in a Period of Transition." February 1978.

Paper No. 4 John Minter. "The Financial Assessment of Colleges and Universities and Its Implications for State Policy." February 1978.

Paper No. 5 Susan C. Nelson. "The Equity of Public Subsidies for Higher Education: Some Thoughts on the Literature." February 1978.

Paper No. 6 John B. Lee. "Interstate Distribution of Student Financial Aid Funds." June 1978.

Paper No. 7 Jay G. Chambers. "An Analysis of Education Costs Across Local School Districts in the State of Missouri, 1975-76." February 1978.

Paper No. 8 Allan Odden. "School Finance in Colorado: An Update." November 1978.

Paper No. 9 Jay G. Chambers and Phillip E. Vincent. "Geographic Cost-of-Education Differentials." February 1978.

Paper No. 10 Lawrence Vescera. "An Examination of the Flow of Title I and State Compensatory Education Aid and Their Effect on Equalization in Four States: Florida, New Jersey, New York and Texas." February 1978.

Paper No. 11 Allan Odden. "School Finance Reform in Michigan and Missouri: Impact on Suburban School Districts." September 1977.

Paper No. 12 Phillip E. Vincent. "Tax Base Composition and Family Income in Measuring School District Fiscal Capacity." March 1978.

Paper No. 13 Phillip E. Vincent and E. Kathleen Adams. "An Analysis of Potential Additional Measures of Fiscal Capacity of South Dakota School Districts." May 1978.

Paper No. 14 William D. Hyde, Jr. "Student Financial Aid Proposals and the Middle Income "Squeeze": Tax Credits or Expansion of Basic Grants." June 1978.

Paper No. 15 E. Kathleen Adams and Phillip E. Vincent. "Fiscal Response of School Districts to District Fiscal Capacity and State Aid." June 1978.

Paper No. 16 Phillip E. Vincent. "School Finance Reforms and Big-City Fiscal Problems." July 1978.

Paper No. 17 Robert Berne and Leanna Stiefel. "A Methodological Assessment of Education Equality and Wealth Neutrality Measures." July 1978.

Paper No. 18 James J. Kloss. "The Sword and the Meat-Ax: Serrano, Proposition 13 and the Shaping of School Finance in California." October 1978.

Paper No. 19 Robert Berne and Leanna Stiefel. "The Measurement of Equity in School Finance with an Expenditure Disparity Measure." November 1978.

Paper No. 20 Allan Odden. "Voter Attitudes Toward Government and Spending." 1978.

Paper No. 21 Allan Odden. "State and Federal Pressures for Equity and Efficiency in Education Financing." April 1979.

Paper No. 22 William D. Hyde, Jr. "State Guarantee Agencies and Capital Availability for Student Loans." July 1979.

Paper No. 23 C. Kent McGuire. "Education Vouchers." June 1979.

Paper No. 24 E. Kathleen Adams. "The Impact of Federal Aid on the Distribution of State Aid." December 1979.

Paper No. 25 Robert Palaich, James Kloss and Mary Frase Williams. "The Politics of Tax and Expenditure Limitations: An Analysis of Public Opinion, Voting Behavior and the Campaigns in Four States." March 1980.

Paper No. 26 Wayne Wendling. "The Cost of Education Index: Measurement of Price Differences of Education Personnel Among New York State School Districts." April 1980.

Paper No. 27 Wayne Wendling and Judith Cohen. "The Relationship of Education Resources to Student Achievement Levels in New York State." April 1980.

Paper No. 28 Allan Odden and C. Kent McGuire. "Financing Educational Services for Special Populations: The State and Federal Roles." April 1980.

Paper No. 29 E. Kathleen Adams. "Municipal Overburden: The Concept and Some New Evidence." June 1980.

Paper No. 30 Wayne Wendling. "Equity Implications of Methods of Funding State Teachers' Retirement Systems." July 1980.

Paper No. 31 Wayne Wendling. "Administrative Agencies: Issues and Problems in Public Education Collective Bargaining." July 1980.

Paper No. 32 William Hyde. "The Age and Related Demographic Characteristics of Students Attending Community Colleges and Four-Year Institutions." September 1980.

September 1980